

JJD:CCC
F.#2009R01633

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

- - - - - X

UNITED STATES OF AMERICA

I N F O R M A T I O N

- against -

Cr. No. 11-776 (WFK)
(T. 26, U.S.C., § 7202;
T. 18, U.S.C., §§ 2 and
3551 et seq.)

MAXIMUM ELECTRICAL CONTRACTORS,

Defendant.

- - - - - X

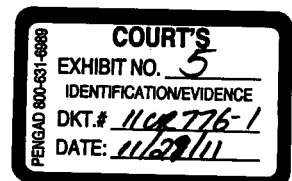
THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTION

At all times relevant to this Information, unless
otherwise indicated:

1. The defendant MAXIMUM ELECTRICAL CONTRACTORS was
incorporated in New York State and located in Bronx, New York.
MAXIMUM ELECTRICAL CONTRACTORS employed electricians and supplied
electrical contracting work for commercial and residential
building projects in the New York metropolitan area.

2. Pursuant to Title 26 of the United States Code,
employers, including MAXIMUM ELECTRICAL CONTRACTORS, had a duty
to collect, account for and pay over to the Internal Revenue
Service ("IRS") Federal Insurance Contributions Act ("FICA")
taxes, and to file Employer's Quarterly Federal Tax Returns, IRS
Forms 941 ("Forms 941"). FICA required the payment of taxes by



employees and employers to fund various federal benefit programs including Social Security and Medicare.

3. MAXIMUM ELECTRICAL CONTRACTORS filed Forms 941 for the third quarter of 2007 through the fourth quarter of 2008, in which the defendant MAXIMUM ELECTRICAL CONTRACTORS knowingly and falsely understated the gross wages paid to MAXIMUM ELECTRICAL CONTRACTORS employees in order to avoid paying over the full amount of FICA taxes that MAXIMUM ELECTRICAL CONTRACTORS owed. MAXIMUM ELECTRICAL CONTRACTORS used a check cashing service in Brooklyn, New York in furtherance of that scheme.

WILLFUL FAILURE TO COLLECT AND PAY OVER TAXES


4. The allegations contained in paragraphs one through three are realleged and incorporated as if fully set forth in this paragraph.

5. On or about January 27, 2008, within the Eastern District of New York and elsewhere, the defendant MAXIMUM ELECTRICAL CONTRACTORS, being required to collect, account for and pay over FICA taxes to the IRS, did knowingly and willfully fail to collect, truthfully account for and pay over FICA taxes

to the IRS, knowing that such FICA taxes were due and owing, in the amounts set forth below:

REPORTED WAGES	FICA TAX PAID	UNREPORTED WAGES	UNPAID FICA TAXES DUE
\$69,820	\$10,682	\$1,031,775	\$157,862

(Title 26, United States Code, Section 7202; Title 18, United States Code, Sections 2 and 3551 et seq.)


LORETTA E. LYNCH
UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK

F. #2009R01633
FORM DBD-34
JUN. 85

No.

UNITED STATES DISTRICT COURT

EASTERN District of NEW YORK

CRIMINAL DIVISION

THE UNITED STATES OF AMERICA

vs.

Maximum Electrical Contractors,

Defendant.

INFORMATION

(T. 26, U.S.C., § 7202; T. 18, U.S.C., §§ 2 and 3551 et seq.)

A true bill.

Foreperson

Filed in open court this _____ *day,*

of _____ *A.D. 20* _____

Clerk

Bail, \$ _____

Christopher C. Caffarone, Assistant U.S. Attorney (631-715-7868)